

Windstream Communications, Inc.
4001 Rodney Parham Road
1170 – B3F3-97A
Little Rock, AR 72212



March 16, 2017

Federal Communications Commission
Office of the Secretary
445 Twelfth Street, S.W.
Washington, DC 20554

RE: Certification of Compliance with Section 64.901 of the Commission's Rules.

Pursuant to requirements identified in the Commissions' Report and Order in the matter of the 2000 Biennial Regulatory Review of the Accounting and ARMIS Reporting Requirements for Incumbent Local Exchange Carriers (ILECs): Phase Two, CC Docket Numbers 00-199, 97-212 and 80-286. FCC 01-135 ("Report and Order"), released November 5, 2001, Windstream Corporation's telephone operating carriers are required to file a certification with the Commission stating compliance with section 64.901 of the rules.

The Report and Order eliminates the requirement that Cost Allocation Manuals of Mid-size carriers be subject to a biennial attest audit. Instead of requiring a biennial attestation engagement, Mid-size ILECs are now required to file a certification with the Commission stating compliance with section 64.901 of the Commission's rules. The certification must be signed, under oath, by an officer of the ILECs, and filed with the Commission on an annual basis.

In the capacity as an officer of the following Windstream Corporation telephone operating carriers Windstream Georgia Communications, LLC (COSA - ALGC), Kentucky East, LLC (COSA - ALKT to include ALKK and ALKY), Valor Telecommunications of Texas, LP (COSA - VANT to include VAOK, VANM, VANN, VATX), and Windstream Iowa Communications Inc. (COSA – ITTC to include ITNO, ITSI, ITIA) and in compliance with the Report and Order, I enclose the required certification statement under oath.

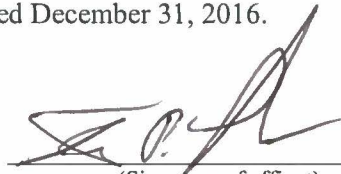
Sincerely,

Tim P. Loken
Director – Regulatory Reporting

CERTIFICATION

State of Arkansas)
County of Pulaski)

I, Tim P. Loken do hereby certify that: I am an officer of the following Windstream Corporation telephone operating carriers: Windstream Georgia Communications LLC, Windstream Kentucky East, LLC, Valor Telecommunications of Texas, LP, Windstream Iowa Communications, Inc. and such carriers are classified as Mid-size ILECs as defined in section 32.9000 of the Commission's rules, and have complied with section 64.901 of the Commission's rules during the year ended December 31, 2016.

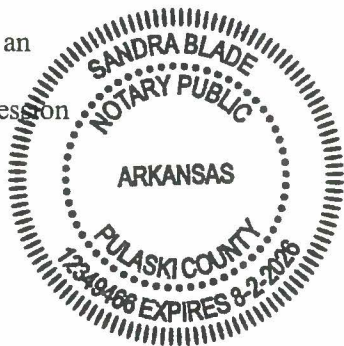

(Signature of affiant)

Director – Regulatory Reporting

Subscribed and sworn to before me, a Notary Public in and for the State and County above names, this 16th day of March, 2017.

My commission expires August 2 2026.

(Use an
L.S.
impression
seal)




(Signature of person authorized to administer oaths)